Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a semiconductor device comprising:

forming an insulating layer on a semiconductor wafer;

forming a wiring pattern over the insulating layer, in which an interconnect is formed from an integrated circuit, from a pad which is a part of the interconnect, and forming an external terminal on the wiring pattern;

forming a resin layer on the insulating layer and over the semiconductor wafer to cover at least a lower part of the external terminal;

forming a mask layer having an opening pattern on the resin layer;

removing a part of the resin layer in a state in which the mask layer is disposed on the resin layer to form an opening in the resin layer; and

cutting the semiconductor wafer along the opening.

- 2. (Original) The method of manufacturing a semiconductor device as defined in claim 1, wherein the mask layer is formed of a resin.
- 3. (Original) The method of manufacturing a semiconductor device as defined in claim 1, wherein the mask layer is formed of a dry film.
- 4. (Original) The method of manufacturing a semiconductor device as defined in claim 1, wherein a part of the resin layer is removed by sandblasting or etching.
 - 5-7. (Canceled)
- 8. (Previously Presented) The method of manufacturing a semiconductor device as defined in claim 1, wherein the insulating layer is formed avoiding a region over which the opening is formed.

- 9. (Currently Amended) The method of manufacturing a semiconductor device as defined in claim 51, wherein the insulating layer is formed avoiding a region over which the opening is formed.
- 10. (Original) The method of manufacturing a semiconductor device as defined in claim 1, further comprising:

forming a solder resist layer so as to cover the wiring pattern excluding a region in which the external terminal is formed before forming the resin layer.

11. (Currently Amended) The method of manufacturing a semiconductor device as defined in claim 51, further comprising:

forming a solder resist layer so as to cover the wiring pattern excluding a region in which the external terminal is formed before forming the resin layer.

12. (Original) The method of manufacturing a semiconductor device as defined in claim 8, further comprising:

forming a solder resist layer so as to cover the wiring pattern excluding a region in which the external terminal is formed before forming the resin layer.

13. (Original) The method of manufacturing a semiconductor device as defined in claim 9, further comprising:

forming a solder resist layer so as to cover the wiring pattern excluding a region in which the external terminal is formed before forming the resin layer.

- 14. (Original) The method of manufacturing a semiconductor device as defined in claim 10, wherein the solder resist layer is formed avoiding a region over which the opening is formed.
- 15. (Original) The method of manufacturing a semiconductor device as defined in claim 11, wherein the solder resist layer is formed avoiding a region over which the opening is formed.

- 16. (Original) The method of manufacturing a semiconductor device as defined in claim 12, wherein the solder resist layer is formed avoiding a region over which the opening is formed.
- 17. (Original) The method of manufacturing a semiconductor device as defined in claim 13, wherein the solder resist layer is formed avoiding a region over which the opening is formed.
- 18. (Original) A semiconductor device manufactured by using the method as defined in claim 1.
- 19. (Original) A circuit board on which the semiconductor device as defined in claim 18 is mounted.
- 20. (Original) Electronic equipment comprising the semiconductor device as defined in claim 18.